

**Shared Taxes
Liquor License
Department of Revenue – Program 6**

I. PROGRAM OBJECTIVES

Payments are made to municipalities for any public purpose for which the municipality is legally authorized to expend funds. The municipality must provide police protection in order to receive Liquor License sharings.

II. PROGRAM PROCEDURES

The **Tax** [Income & Excise Audit] Division of the Department of Revenue administers the Shared Taxes program. Payments for Liquor License Sharings are made after ledger balance as of December 31 and June 30. The sharing is based on information included on the licenses issued to local establishments selling liquor. The communities are not required to make application for any of these sharings.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

There are no special compliance requirements or suggested audit procedures for this program.

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